

**JIMMY BOWE, CITY MARSHAL
CITY OF SHREVEPORT, LOUISIANA
FINANCIAL STATEMENTS
DECEMBER 15, 2001**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Finance Group office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 5/7/02

JIMMY HOVE, CITY MARSHAL

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INDEPENDENT AUDITOR'S REPORT

Jimmy Davis, City Marshal
City of Shreveport City Court
Shreveport, Louisiana

I have audited the accompanying financial statements of Jimmy Davis, Marshal of the City of Shreveport, Louisiana ("City Marshal"), a component unit of the City of Shreveport, as of December 31, 2001, and for the year then ended. These financial statements are the responsibility of the City Marshal management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted governmental auditing standards, the financial and compliance segments of *Government Auditing Standards*, issued by the Comptroller General of the United States and the Louisiana Governmental Audit Guide. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As discussed in Note 1, the financial statements present only the governmental and fiduciary funds of the City Marshal and are not intended to present fairly the financial position of the City of Shreveport, Louisiana, and the results of its operations and cash flows of its operations and cash flows of its proprietary fund types in conformity with generally accepted accounting principles.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the City Marshal as of December 31, 2001, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

The required supplemental information, as listed in the table of contents, is not a required part of the financial statements, but is supplementary information required by the Governmental Accounting Standards Board. This required supplemental information is the responsibility of the City Marshal's management. It has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly presented in all material respects when considered in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards, I have also issued my report dated March 7, 2002 on my consideration of the City Marshal, Shreveport, Louisiana's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The accompanying supplemental information listed in the table of contents under Supplemental Information is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.



**Richard C
McCallister**

Richard C. McCallister
March 7, 2002

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REQUIRED SUPPLEMENTAL INFORMATION

JIMMY DOVE
CITY MARSHAL

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's discussion and analysis (MD&A) is a required element of the new reporting model adopted by the Governmental Accounting Standards Board in their Statement No. 34. Its purpose is to provide an overview of the financial activities of the Marshal's office based on currently known facts, decisions or conditions.

The basic financial statements include government-wide and government fund statements. The government-wide Statement of Net Assets and Statement of Activities present information for all the activities of the Marshal's office from an economic resources measurement focus using the accrual basis of accounting. Primarily for our office the difference between these statements and Governmental Funds statements is that assets are capitalized and depreciated over their estimated useful life versus expensed in the Governmental Funds statements.

The Marshal's office at December 31, 2001 had \$1,638,038 in cash on hand and net capital assets of \$289,342 with total assets being \$1,917,420. This office is debt free other than current trade payables.

The charge for services from fines and bond forfeitures were \$386,828, a slight increase over the prior year. These charges are directly related to the number of citations issued by the Shreveport Police Department. Total expenses were \$190,483 and remains relatively constant with the prior year. Investment earnings decreased as a result of lower interest rates to \$58,515. Net assets increased for the year by \$177,784 to \$1,915,346.

Two additional cruisers were added during the year for use in the field for \$41,320. Due to a change in communication equipment during the year, all of the radios were replaced at a cost of \$68,872. For the upcoming fiscal year, the office anticipates normal operating expenses with an exception for an estimated \$10,000 in additional computer programming costs. Capital outlays budgeted include \$45,000 for additional cruisers and \$10,000 of communication equipment.

Overall the office remains fiscally strong and consistently operates at a surplus.

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COMBINED GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

JIMMY DOVE, CITY MARSHAL
STATEMENT OF NET ASSETS AND
GOVERNMENTAL FUNDS BALANCE SHEET
DECEMBER 31, 2011

	General Fund	Adjustments Memo.(C)	Statement of Net Assets
<u>ASSETS</u>			
Cash and investments	1,628,078		1,628,078
Capital assets, net of accumulated depreciation	<u> </u>	<u>288,542</u>	<u>288,542</u>
Total assets	<u>1,628,078</u>	<u>288,542</u>	<u>1,916,620</u>
<u>LIABILITIES</u>			
Accounts payable	<u>1,874</u>	<u> </u>	<u>1,874</u>
Total liabilities	<u>1,874</u>	<u> </u>	<u>1,874</u>
<u>FUND BALANCE/NET ASSETS</u>			
Fund balance:			
Unreserved	<u>1,626,204</u>	<u>(1,626,204)</u>	<u> </u>
Total fund balance	<u>1,626,204</u>	<u>(1,626,204)</u>	<u> </u>
Total liabilities and fund balance	<u>1,628,078</u>		
<u>Net assets:</u>			
Invested in capital assets, net of related debt		288,542	288,542
Unrestricted		<u>1,628,264</u>	<u>1,628,264</u>
Total net assets		<u>1,916,806</u>	<u>1,916,806</u>

The accompanying notes are an integral part of these financial statements.

JIMMY BOYE, CITY MARSHAL
STATEMENT OF ACTIVITIES AND
GOVERNMENTAL FUNDS REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
DECEMBER 31, 2003

	General Fund	Adjustments None(1)	Statement of Activities
Revenues:			
Marshall charge for services from fines and			
local institutions	285,938		285,938
Investment earnings	58,819		58,819
Miscellaneous	3,908		3,908
Total revenues	<u>348,247</u>		<u>348,247</u>
Expenditures/expenses:			
Court services:			
Communication	17,865		17,865
Insurance		76,750	76,750
Post	1,368		1,368
Office expense	38,217		38,217
Personal services	1,459		1,459
Professional fees	23,888		23,888
Repairs and maintenance	38,273		38,273
Training	689		689
Uniforms	8,500		8,500
Other general government	1,858		1,858
Capital outlay	110,438	(110,438)	
Total expenditures/expenses	<u>324,143</u>	<u>(33,880)</u>	<u>190,463</u>
Excess (deficiency) of revenues over expenditures	124,104	(33,880)	
Other financing sources/uses:			
Payroll of revenues over expenditures	124,104	(124,104)	
Change in net assets		157,784	157,784
Fund balance/end assets:			
Beginning of the year	1,583,108	255,862	1,737,762
End of the year	<u>1,626,204</u>	<u>289,742</u>	<u>1,913,546</u>

The accompanying notes are an integral part of these financial statements.

JIMMY HONE, CITY MARSHAL
STATEMENT OF FISCALARY NET ASSETS
DECEMBER 15, 2001

	<i>Agency Funds</i>
<u>ASSETS</u>	
Cash and cash equivalents	_____ 185,657
Total assets	_____ 185,657
<u>LIABILITIES</u>	
Due to delinquents - equity	_____ 185,657
Total liabilities	_____ 185,657

The accompanying notes are an integral part of these financial statements.

**JIMMY DOVE, CITY MARSHAL
SHREVEPORT, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accounting and reporting policies of the City Marshal's office conform to generally accepted accounting principles (GAAP) as applicable to governments. Encumbrance accounting is not used by the City Marshal. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for the establishing governmental accounting and financial reporting principles. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:514 and to the guides set forth in the *Louisiana Governmental Audit Guide*, and to the *AICPA Industry Audit Guide, Audits of State and Local Governmental Units*.

Financial Reporting Entity

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the City Marshal's office includes all funds that are within the oversight responsibility of the City Marshal's office. The City Marshal's office is a component unit of the City of Shreveport, Louisiana. The City Marshal is the executive officer of the court and, in execution of his duties, he shall have the power of a Sheriff. This report includes all funds and account groups which are controlled by or dependent on the City Marshal's office. Control by or dependence on the City Marshal's Office was determined on the basis of authority of general oversight responsibility. The scope of this audit includes only those funds and does not include operational costs paid directly by the City of Shreveport on behalf of the City Marshal.

Government-Wide Accounting

In accordance with Government Accounting Standards No. 34, the City Marshal has presented a Statement of Net Assets and Statement of Activities. These statements are included in the primary government's financial statements. The City of Shreveport. The City Marshal has no component units. Fiduciary funds are reported separately. Government-wide accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity.

Policies specific to Statement of Net Assets and Statement of Activities are as follows:

Application of GASB Statements and Interpretations

Reporting on governmental-type activities are based on GASB Statements and interpretations issued after November 30, 1989, except where they conflict or contradict GASB pronouncements.

Capitalizing Assets

Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. They are reported net of accumulated depreciation on the Statement of Net Assets. The Marshal's office does not own any infrastructure assets.

Fund Accounting

The City Marshal's Office uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Funds of the City Marshal's office are all classified as Governmental Funds. A description of classification and all existing funds follow:

Governmental Funds

Governmental funds account for all or most of the City Marshal office's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations.

General Fund

A Special Marshal's Fund is the Fund provided to City Marshal's under Louisiana Statutes Annotated - Revised Statute 15:1899 the name of and under the control of the Marshal to be used to defray the operational expenses of the Marshal's Office. This fund is to be used to account for all financial resources provided it as established by the above authority.

Refinery Fund

Agency funds are used to account for assets held by the Marshal's office in a trustee capacity or as an agent for individuals, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by the type of financial statement presentation.

The Statement of Net Assets and Statement of Activities are reported using an economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and liabilities associated with the operation of governmental-type activities are included in the Statement of Net Assets. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred in the Statement of Activities. In these statements, capital assets are reported and depreciated in the fund.

Governmental funds are reported using a current financial resources measurement focus and the modified accrual basis of accounting. With the measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements present increases and decreases in net current assets. Expenditures for capital assets are reported as current expense, and such assets are not depreciated.

Budgets and Budgetary Accounting

The City Marshal follows these procedures in establishing the budgetary data reflected in the financial statements:

Budgetary data for the general fund was prepared based on prior year actual operating revenues and expenditures. The general fund is maintained on the modified accrual basis and therefore no reconciliation between legally enacted basis and GAAP basis is required.

The Marshal's office performs only a custodial function in the case of agency funds and therefore a budget for these funds is not appropriate.

In the event that the City Marshal was to have commitments or commitments relating to executory contracts for goods or services, they would be accounted for and reported consistently.

Cash

The Marshal's office classifies demand and time deposits as cash. The collected bank balances of the deposits under control of the Marshal's office with financial institutions was \$2,182,692 and is collateralized as follows:

Amount insured by the FDIC	423,244
Amount collateralized with securities, held by pledging financial institution's trust department in Marshal's office name (Category J, GASB Statement No. 3)	<u>4,629,811</u>
Total collateral	<u>5,049,855</u>

Budget Practices

The budget was authorized by the Marshal and made available for public inspection at the Marshal's office on December 22, 2000. The budget was prepared in accordance with generally accepted accounting principles as applicable to governments. The budget is legally adopted and amended, as necessary, by the Marshal.

Fundal budget integration is not employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Capital Assets

The Marshal's capital assets are recorded at historical cost. Assets whose value is less than \$500 are charged to expense and not capitalized. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows:

Buildings	30 years	Vehicles	3 years
Communication	5-15 years	Computers	3 years
Other Equipment	15 years	Weapons	3 years

Compensated Absences

The City Marshal's office payroll is funded directly by the City of Shreveport. All policies and accruals relating to vacation and sick leave are within their control.

Net Assets/Fund Balances

In the Statement of Net Assets, the difference between a government's assets and liabilities is recorded as net assets. The three components of net assets is as follows:

Invested in capital assets, net of related debt

This category records capital assets net of accumulated depreciations and reduced by any outstanding balances of bonds, mortgages, notes or other borrowings attributable to the acquisition, construction, or improvement of capital assets.

Restricted net assets

Net assets that are restricted by external sources such as banks or by law are reported separately as restricted net assets. When assets are required to be retained in perpetuity, these non-expendable net assets are recorded separately from expendable net assets. These are components of restricted net assets.

Unrestricted net assets

This category represents net assets not appropriable for expenditures or legally segregated for a specific future use.

In the Balance Sheet of governmental funds, fund balances are segregated as follows:

Reserved

These resources are segregated because their use is earmarked for a specific use.

Unreserved

This category represents that portion of equity not appropriable for expenditures or legally separated for a specific future use.

2. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2001, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
		\$		
Buildings	38,165			28,065
Vehicles	337,044	41,530		378,574
Communications	34,184	61,872		96,056
Computers	71,832	4,647		76,480
Other Equipment	119,287	589		119,877
Weapons	11,606	2,201	210	13,597
Totals	598,118	118,439	210	700,338
Buildings	5,197	872		6,069
Vehicles	268,839	44,842		313,681
Communications	12,105	3,475		15,580
Computers	28,891	13,283		42,173
Other Equipment	13,836	8,211		22,047
Weapons	3,768	2,269	210	5,827
Totals	354,836	70,759	210	425,385
Net capital assets	243,282	47,680		290,965

3. RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS AND THAT OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET ASSETS

Total fund balance - total governmental funds 1,626,204

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet 289,342

Total net assets of governmental activities 1,915,546

Net change in fund balance -- total governmental funds	133,184
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Amounts reported for governmental activities in the
Statement of Activities are different because:

Governmental funds report capital outlays as
expenditures. However, in the Statement of
Activities, the cost of these assets is allocated over
their estimated useful lives as depreciation expense.
This is the amount by which depreciation changed
successful-capital outlay in the current period.

<u>75,680</u>

Change in net assets of governmental activities	<u>133,184</u>
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REQUIRED SUPPLEMENTAL INFORMATION

JIMMY DOCK CITY MARSHAL
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2001

	Original	Revised	Actual	Variance With Final Budget Positive (Negative)
Revenues:				
Marshall charge for services from fines and				
local delinquents	260,000	275,000	265,818	11,908
Investment earnings	75,000	60,000	58,819	(7,181)
Miscellaneous		2,500	2,500	
Total revenues	335,000	337,500	326,137	18,747
Expenditures/expenses:				
Court services:				
Communication	15,000	15,000	17,865	(2,865)
Fees	1,000	1,000	1,000	0
Insurance	300	300		300
Office expense	30,000	30,000	30,313	(313)
Personal service	2,000	2,000	1,458	541
Professional fees	20,000	20,000	25,000	(5,000)
Repairs and maintenance	10,000	10,000	10,275	(275)
Training	2,000	2,000	688	1,311
Uniforms	25,000	10,000	8,568	1,430
Other general government		1,000	1,000	
Capital outlay	97,000	130,000	130,458	(400)
Total expenditures	262,300	331,300	326,140	(2,281)
Excess (deficiency) of revenues over expenditures	172,700	115,500	124,194	8,694

SUPPLEMENTAL INFORMATION

Richard C. McCallister

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Jimmy Dore, City Marshal
City of Shreveport City Court
Shreveport, Louisiana

I have audited the financial statements of Jimmy Dore, Marshal of the City of Shreveport, Louisiana ("City Marshal"), a component unit of the City of Shreveport, Louisiana, as of and for the year ended December 31, 2004 and have issued my report thereon dated March 7, 2005. I have conducted my audit in accordance with generally accepted auditing standards, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller of the United States.

Compliance

As part of obtaining reasonable assurance about whether the City Marshal's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the City Marshal's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. My consideration of

the internal control over financial reporting, would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure over financial reporting and its operation that I consider to be a material weakness.

This report is intended for the information of the audit committee, management, and Federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

 Richard C.
McCullister

Richard C. McCullister
Shreveport, Louisiana
March 7, 2012



JIMMY TOWLE, CITY MARSHAL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 26, 2011

No. L. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Planned Corrective Action/Partial Closure/ Action Taken
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Section I – Internal control and compliance material to the financial statements

None

Section II – Management letter

None